IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

FREDERICK J. WALDMANN, :

Plaintiff(s),

: Case Number: 1:08cv224

VS.

: Chief Judge Susan J. Dlott

INTERNAL REVENUE SERVICE,

:

Defendant(s).

ORDER

This matter is before the Court pursuant to the Order of General Reference in the United States District Court for the Southern District of Ohio Western Division to United States Magistrate Judge Timothy S. Hogan. Pursuant to such reference, the Magistrate Judge reviewed the pleadings and filed with this Court on November 20, 2008 a Report and Recommendation (Doc. 16). Subsequently, the plaintiff filed an affidavit (Doc. 18), Defendant filed a response to the affidavit (Doc. 20) and the plaintiff filed a reply (Doc. 21)

The Court has reviewed the comprehensive findings of the Magistrate Judge and considered de novo all of the filings in this matter. Upon consideration of the foregoing, the Court does determine that such Recommendations should be adopted.

Accordingly, defendant's motion to dismiss is **GRANTED** and this action is **TERMINATED** on the docket of this Court.

IT IS SO ORDERED.

s/Susan J. Dlott
Chief Judge Susan J. Dlott
United States District Court